

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

DA 90-30

In the Matter of

Automated Reporting Requirements
for Certain Class A and Tier 1
Telephone Companies (Parts 31,
43, 67, and 69 of the FCC's Rules)

CC Docket 86-182

ORDER

Adopted: January 16, 1990

Released: January 16, 1990

By the Chief, Common Carrier Bureau:

1. In the ARMIS Order, the Commission established an automated system for collecting from certain local exchange carriers the financial and operating data that we need to administer various provisions of the Commission's rules.¹ On May 11, 1989, pursuant to authority delegated in the ARMIS Order,² we issued ARMIS Report 43-04, the Access Report.³ Subject carriers filed their Access Reports for 1988 on August 1, 1989.

2. In the process of preparing the 1988 Access Report, carriers noted various technical changes that would ease the filing burden on them as well as improve the quality of the data provided to the Commission. The United States Telephone Association (USTA) Data Reporting Task Group requested that Bureau staff meet with them to discuss possible revisions to the Access Report. Several meetings took place during which USTA and members of the staff discussed proposals for improving the quality of the Access Report requirements. The Bureau's independent review of the data contained in the

1 Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), 2 FCC Rcd 5770 (1987) (ARMIS Order), recon. 3 FCC Rcd 6375 (1988).

2 ARMIS Order, 2 FCC Rcd at 5777.

3 See Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), 4 FCC Rcd 4239 (Com. Car. Bur. 1989).

1988 Access Reports also discloses a need for various minor technical corrections to the the report, instructions and specifications. Also, on August 8, 1988, the Commission released an Order on Reconsideration and Supplemental Notice of Proposed Rulemaking⁴ in CC Docket 78-72 et al., which revised Section 36.380, Other Billing and Collection Expense. It is necessary to revise section VI.C.2.c)(2)(b) of the Access Report to accommodate the change in Section 36.380.

3. We have compiled corrections and revisions to the Access Report that reflect the suggestions of the USTA Task Group and the staff's review, and that conform the report to the revision of Section 36.380. These changes are described in the Appendix to this Order. These minor changes will improve the quality of the data filed on the Access Report for 1989. Copies of the Access Report containing the corrections made herein are available from the Common Carrier Bureau's Accounting and Audits Division.

4. The attached revisions to the Access Report are adopted pursuant to authority delegated to the Bureau in paragraph 58 of the ARMIS Order and Section 0.291(b)(4) of the Commission's Rules. Because these changes are minor in nature, in most cases correcting report format errors pursuant to the recommendations of the carriers filing the reports, compliance with the notice and comment procedure of the Administrative Procedure Act is unnecessary. See 5 U.S.C. Section 553(B).

5. Accordingly, IT IS ORDERED, pursuant to Section 4(i) of the Communications Act of 1934, as amended, 47 U.S.C. Section 154(i), that the Access Report IS REVISED, as set forth in the Appendix hereto.

FEDERAL COMMUNICATIONS COMMISSION



Richard M. Firestone
Chief, Common Carrier Bureau

⁴ MTS and WATS Market Structure, Amendment of Part 67 (New Part 36) of the Commission's Rules, 3 FCC Rcd 5518 (1988).

APPENDIX

The specific changes to the Access Report are:

Row 10 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 12 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 14 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 16 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 18 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 20 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 22 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 24 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 26 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 28 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 30 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 40 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 42 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 44 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 46 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 48 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 50 - Provision is made for entry of Part 69 data. Columns j), (k), (n) and (p) are opened.

Row 51 - The category title is revised to read, "Net EA Inv"

Row 60 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 62 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 64 - Provision is made for entry of Part 69 data. Columns j), (k), (n) and (p) are opened.

Row 66 - Provision is made for entry of Part 69 data. Columns j), (k), (n) and (p) are opened.

Row 68 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 70 - Provision is made for entry of Part 69 data. Columns j), (k), (n) and (p) are opened.

Row 72 - Provision is made for entry of Part 69 data. Columns j), (k), (n) and (p) are opened.

Row 74 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 76 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 78 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 80 - Provision is made for entry of Part 69 data. Columns (j), (k), (n) and (p) are opened.

Row 82 - Provision is made for entry of Part 69 data. Columns j), (k), (n) and (p) are opened.

Row 90 - Provision is made for entry of Part 69 data. Columns (c), (d), (j), (k), (n) and (p) are opened.

Row 91 - Provision is made for entry of Part 69 data. Columns (c), (d), (j), (k), (n) and (p) are opened.

Row 92 - Provision is made for entry of Part 69 data. Columns (c), (d), j), (k), (n) and (p) are opened.

Row 93 - Provision is made for entry of Part 69 data. Columns (c), (d), j), (k), (n) and (p) are opened.

Section II. is revised to read, "Telecommunications Plant".

Row 1120 - N/As are inserted in columns (c) and (d)

Row 1136 - The category title is revised to read, "#Oth WWSWS"

Row 1160 - Provision is made for entry of Part 69 data.

Row 1162 - Provision is made for entry of Part 69 data.

Row 1164 - Provision is made for entry of Part 69 data.

Row 1166 - Provision is made for entry of Part 69 data.

Row 1219 - Column (o) is opened

Row 1270 - Provision for entry of Part 69 data is deleted. N/As are inserted in columns (e), (g), (i), (o) and (p).

Row 1450 - Provision for entry of Part 69 data is deleted. N/As are inserted in columns (e), (g), (i), (o) and (p).

Row 1523 - The category title is revised to read, "#MOU Miles"

Row 1540 - The category title is revised to read, "Tot Telpt - AA"

Row 2001 - Provision is made for entry of Part 69 data. Columns (e), (f), (g), (i), (j), (l), (m), (n), (o), (p), (q) and (r) are opened.

Row 2003 - Columns (e), (g), (i), (m), and (o) are opened.

Row 2005 - Columns (e), (g), (i) and (o) are opened

Row 2007 - Columns (j) and (m) are opened.

Row 2013 - N/A is inserted in column (k).

Row 2014 - N/A is inserted in column (k).

Row 2020 - N/A is inserted in column (k)

Row 2130 - N/A is inserted in column (k).

Row 2131 - N/A is inserted in column (k).

Row 2140 - N/A is inserted in column (k).

Row 2150 - N/A is inserted in column (k).

Row 2160 - N/A is inserted in column (k).

Row 2162 - N/A is inserted in column (k).

Row 2190 - Provision is made for entry of Part 69 data. Columns (e), (f), (g), (i), (j), (l), (m), (n), (o), (p) and (r) are opened.

Row 2191 - Provision is made for entry of Part 69 data. Columns (e), (f), (g), (i), (j), (l), (m), (n), (o), (p) and (r) are opened.

Row 2192 - Provision is made for entry of Part 69 data. Columns (e), (f), (g), (i), (j), (l), (m), (n), (o), (p) and (r) are opened.

Row 2193 - Provision is made for entry of Part 69 data. Columns (e), (f), (g), (i), (j), (l), (m), (n), (o), (p) and (r) are opened.

Row 2194 - Provision is made for entry of Part 69 data. Columns (e), (f), (g), (i), (j), (l), (m), (n), (o), (p) and (r) are opened.

Row 2201 - N/A is inserted in column (k)

Row 2202 - N/A is inserted in column (k)

Row 2203 - N/A is inserted in column (k)

Row 2210 - N/A is inserted in column (k).

Row 2212 - N/A is inserted in column (k)

Section III.A.2.E. is revised to read, "Inventories and Cash Working Capital".

Section III.A.2.E.1. is revised to read, "Inventories".

Row 2220 - The category is revised to read, "CPE Inventories"

Row 2221 - The category is revised to read, "All Oth Invtr" and N/A is inserted in column (k).

Row 2223 - N/A is inserted in column (k)

Row 2224 - The category is revised to read, "Tot Invtr" and N/A is inserted in column (k).

Row 2230 - N/A is inserted in column (k).

Row 2231 - N/A is inserted in column (k).

Row 2250 - N/A is inserted in column (k).

Row 2260 - Provision is made for entry of Part 69 data.

Row 3020 - Columns (e), (g), (i), (m) and (o) are opened

Row 3021 - Columns (e), (g), (i), (m) and (o) are opened

Row 3030 - Columns (e), (g), (i) and (o) are opened.

Row 3031 - Columns (e), (g), (i) and (o) are opened.

Row 3040 - Columns (j) and (m) are opened

Row 3041 - Columns j) and (m) are opened

Row 3070 - N/A is inserted in column (k).

Row 3071 - N/A is inserted in column (k)

Row 3100 - Columns (e), (g), (i), (m) and (o) are opened.

Row 3101 - Columns (e), (g), (i), (m) and (o) are opened

Row 3110 - Columns (e), (g) and (i) are opened

Row 3111 - Columns (e), (g) and (i) are opened

Row 3120 - Columns (j) and (m) are opened.

Row 312 - Columns (j) and (m) are opened.

Row 3150 - N/A is inserted in column (k)

Row 3240 - N/A is inserted in column (k)

Row 3241 - N/A is inserted in column (k)

Row 3250 - N/A is inserted in column (k)

Row 3251 - N/A is inserted in column (k)

Row 3260 - N/A is inserted in column (k).
 Row 3290 - Columns (e), (g), (i), (m) and (o) are opened
 Row 3291 - Columns (e), (g), (i), (m) and (o) are opened.
 Row 3300 - Columns (e), (g), (i) and (o) are opened
 Row 3301 - Columns (e), (g), (i and (o) are opened
 Row 3310 - Columns (j) and (m) are opened
 Row 3311 - Columns (j) and (m) are opened.
 Row 3340 - Column (k) is opened
 Row 3360 - Columns (e), (g), (i), (m) and (o) are opened.
 Row 3361 - Columns (e), (g), (i), (m) and (o) are opened.
 Row 3370 - Columns (e), (g), (i) and (o) are opened.
 Row 3371 - Columns (e), (g), (i and (o) are opened.
 Row 3380 - Columns j) and (m) are opened.
 Row 3381 - Columns j) and (m) are opened
 Row 3410 - Column (k) is opened
 Row 3421 - N/A is inserted in column (k).
 Row 4005 - Columns (o) and (p) are opened.
 Row 4013 - N/A is inserted in column (j).
 Row 4014 N/As are inserted in columns (e), (f), and (g). Column (r) is opened.
 Row 4024 - Columns (i), (j), (k), (l), (m), (n), (o) and (p) are opened
 Row 4033 - N/As are inserted in columns (e), (f) and (g).
 Row 4040 - N/As are inserted in columns (e), (f) and (g).
 Row 4050 - N/As are inserted in columns (e), (f) and (g).
 Row 4064 - N/A is inserted in column (k).

Row 4065 - N/A is inserted in column (k).
Row 4066 - N/A is inserted in column (k)
Row 4074 - N/A is inserted in column (k)
Row 4075 - N/A is inserted in column (k)
Row 4076 - N/A is inserted in column (k)
Row 4080 - N/A is inserted in column (k).
Row 4082 - N/A is inserted in column (k)
Row 4090 - N/A is inserted in column (k)
Row 4110 - N/A is inserted in column (k)
Row 4120 - N/As are inserted in columns (e), (f), (g) and (k)
Row 5000 - N/A is inserted in column (k).
Row 5002 - N/A is inserted in column (k).
Row 5013 - N/A is inserted in column (k).
Row 6030 - Columns (e), (g), (i), (m) and (o) are opened
Row 6031 - Columns (e), (g), (i), (m) and (o) are opened
Row 6040 - Columns (e), (g), (i) and (o) are opened
Row 6041 - Columns (e), (g), (i) and (o) are opened.
Row 6050 - Columns (j) and (m) are opened.
Row 6051 - Columns (j) and (m) are opened.
Row 6080 - N/A is inserted in column (k).
Row 6081 - N/A is inserted in column (k).
Row 6090 - N/A is inserted in column (k).
Row 6110 - Columns (e), (g), (i), (m) and (o) are opened
Row 6111 - Columns (e), (g), (i), (m) and (o) are opened

Row 6120 - Columns (e), (g), (i) and (o) are opened.
Row 6121 - Columns (e), (g), (i) and (o) are opened.
Row 6130 - Columns j) and (m) are opened.
Row 6131 - Columns (j) and (m) are opened.
Row 6250 - N/A is inserted in column (k).
Row 6251 - N/A is inserted in column (k)
Row 6252 - N/A is inserted in column (k)
Row 6253 - N/A is inserted in column (k)
Row 6254 - N/A is inserted in column (k).
Row 6260 - N/A is inserted in column (k).
Row 6270 - N/A is inserted in column (k)
Row 7000 - N/As are inserted in columns (k) and (q)
Row 7002 - N/As are inserted in columns (k) and (q)
The row between 7083 and 7085 is renumbered 7084
The row between 7183 and 7185 is renumbered 7184.
Row 7207 - Column (f) is opened
Row 7211 - Column (n) is opened
Row 7212 - Column (n) is opened.
Row 7240 - The category is retitled, "#Tot Curr Users"
Row 724 - The category is retitled, "#Msg Toll Users".
Row 7242 - The category is retitled, #PL Users".
Row 7243 - The category is retitled, #TWX Users"
Row 7244 - The category is retitled, "#Ex & Semi Users"
Row 7245 - The category is blank and N/A is inserted in column (b).

Row 7246 - The category is blank and N/A is inserted in column (b).

Row 7247 - The category is retitled, "#Dir Ad Users"

Row 7248 - The category is blank and N/A is inserted in column (b).

Row 7250 - The category is blank and N/A is inserted in column (b)

Row 7251 The category is retitled, "MTS Exp" and columns (c) and (d) are opened.

Row 7252 The category is retitled, "#MTS Msg" and columns (c) and (d) are opened.

Row 7253 - The category is retitled, "TWX Exp" and columns (c) and (d) are opened.

Row 7254 The category is retitled, "#TWX Con" and columns (c) and (d) are opened.

Row 7255 - The category is retitled, "Ex Semi & DA Exp" and column (c) is opened.

Row 7256 The category is retitled, "PL Exp" and columns (c) and (d) are opened.

Row 7257 - The category is retitled, "#PL Accounts" and columns (c) and (d) are opened.

Row 7258 - The category is retitled, "EU CL A&Bill Exp" and columns (c) and (d) are opened

Row 7260 - The category is blank and N/As are inserted in columns (b), (c) and (d).

Row 7281 - N/A is inserted in column (k).

Row 7282 - N/A is inserted in column (k).

Row 7290 - Columns (b) and (c) are opened

Row 7300 - N/A is inserted in column (k)

Row 7302 - N/A is inserted in column (k)

Row 7310 - N/A is inserted in column (k).

Row 7320 - N/A is inserted in column (k).

Row 7330 - N/A is inserted in column (k).

Row 7331 - N/A is inserted in column (k).

Row 7333 - N/A is inserted in column (k).

Row 7334 - N/A is inserted in column (k)

Row 7350 - N/A is inserted in column (k)

Row 8000 - N/As are inserted in columns (e), (f) and (g)

Row 8001 - N/As are inserted in columns (e), (f) and (g)

Row 8005 - N/As are inserted in columns (e), (f) and (g).

Row 8006 - N/As are inserted in columns (e), (f) and (g).

Row 8007 - N/As are inserted in columns (e), (f) and (g)

Row 8020 - N/As are inserted in columns (e), (f) and (g)

Row 8021 - N/As are inserted in columns (e), (f) and (g).

Row 8030 - N/As are inserted in columns (e), (f) and (g).

Row 8040 - Rows (b) and (c) are opened. N/As are inserted in columns (e), (f) and (g).

Row 8041 - N/As are inserted in columns (e), (f), (g), (q) and (r).

Row 8042 - N/As are inserted in columns (e), (f), (g), (q) and (r).

Row 8043 - N/As are inserted in columns (e), (f), (g), (q) and (r)

Row 8044 - N/As are inserted in columns (e), (f), (g), (q) and (r)

Row 8045 - N/As are inserted in columns (e), (f), (g), (q) and (r).

Row 9000 - N/A is inserted in column (q)

Row 9001 - N/A is inserted in column (q)

Row 9006 - Columns (c) and (d) are opened

The specific change to the general instructions is:

No. 7 is revised to read, "All dollar amounts must be rounded to the nearest thousand, with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.445 it must be entered as \$6.45. Do not round row 9007. Amounts of minutes or seconds must be rounded to the nearest million. All conversation-minute-miles and circuit miles must be rounded to the nearest million. All rate of return and other percentage amounts (e.g., Rate of Return Including Refund and Loop Allocation Factor amounts) must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other amounts must be rounded to the nearest thousand".

The specific changes to the row instructions are:

Section I. Note: is revised with the addition of two sentences which read, "Carriers having an equal access element must enter these costs in the equal access column (column (k)). Carriers not having an equal access element must enter these costs in the appropriate column."

Row 10 - The instruction is revised to read, "Equal Access investment in General Support Facilities that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.111."

Row 12 - The instruction is revised to read, "Equal Access investment in Category 2 Central Office Equipment (COE) that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.124."

Row 14 - The instruction is revised to read, "Equal Access investment in Category 3 COE that is allocated pursuant to Sections 36.191(c) and 69.308(a)".

Row 16 - The instruction is revised to read, "Equal Access investment in other COE that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Sections 36.123 and 36.126."

Row 18 - The instruction is revised to read, "Equal Access investment in Information Origination/Termination equipment that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.141."

Row 20 - The instruction is revised to read, "Equal Access investment in Cable and Wire Facilities (C&WF) that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.151(a)."

Row 22 - The instruction is revised to read, "Equal Access investment in Amortizable Assets that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.161."

Row 24 - The instruction is revised to read, "Equal Access investment in other plant that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Sections 36.171 and 36.172."

Row 26 - The instruction is revised to read, "Inventories that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.181."

Row 28 - The instruction is revised to read, "Cash Working Capital that is associated with Equal Access and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.182."

Row 30 - The instruction is revised to read, "Total Equal Access Telecommunications Property, total of rows 10, 12, 14, 16, 18, 20, 22, 24, 26, and 28".

Row 40 - The instruction is revised to read, "Accumulated Depreciation that is related to Equal Access investment and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.503(a)."

Row 42 - The instruction is revised to read, "Accumulated amortization of Tangible and Intangible Assets and other accumulated amortization that is associated with Equal Access and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.505(a)."

Row 44 - The instruction is revised to read, "Net Current Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.506(a)."

Row 46 - The instruction is revised to read, "Net Noncurrent Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.506(a)."

Row 48 - The instruction is revised to read, "All other reserves and deferrals that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also, Section 36.507(a)."

Row 50 - The instruction is revised to read, "Total reserves and deferrals that are related to Equal Access, total of rows 40, 42, 44, 46, and 48".

Row 51 - The instruction is revised to read, "Net Equal Access investment, row 30 less row 50, including amounts that are directly assigned pursuant to Section 69.308(a)".

Row 60 - The instruction is revised to read, "General Support Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.111."

Row 62 - The instruction is revised to read, "Network Support Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.111."

Row 64 - The instruction is revised to read, "Central Office Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.321(a)."

Row 66 - The instruction is revised to read, "Information Origination/Termination Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.331."

Row 68 - The instruction is revised to read, "C&WF Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.341(a)."

Row 70 - The instruction is revised to read, "Other Property Plant and Equipment Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.352(a)."

Row 72 - The instruction is revised to read, "Network Operations Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.353."

Row 74 - The instruction is revised to read, "Access Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.354(a)."

Row 76 - The instruction is revised to read, "Depreciation and amortization expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.361(a)."

Row 78 - The instruction is revised to read, "Marketing Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.372(a)."

Row 80 - The instruction is revised to read, "Services Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also, Section 36.373(a)."

Row 82 - The instruction is revised to read, "Corporate Operations Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a)."

Section II. is revised to read, "Telecommunications Plant".

Row 1120 - The instruction is revised to read, "Joint service observing boards that are apportioned between exchange and toll pursuant to Section 36.123(d). This amount is disaggregated between the exchange and toll portions of joint service observing boards on rows 1123 and 1124".

Row 1123 - The instruction is revised to read, "Exchange portion of joint service observing boards that are directly assigned pursuant to Section 36.123(d). See instructions for row 1120".

Row 1124 - The instruction is revised to read, "Toll portion of joint service observing boards that are allocated pursuant to Section 36.123(d). See instructions for row 1120".

Row 1126 - The instruction is revised to read, "Total separate toll service observing boards and the toll portion of joint service observing boards that are allocated pursuant to Sections 36.123(d) and 69.306(b). This amount is the total of rows 1124 and 1125."

Row 1133 - The instruction is revised to read, "The portion of auxiliary service boards associated with toll directory assistance service that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b)".

Row 1135 - The instruction is revised to read, "The portion of auxiliary service boards associated with other directory assistance that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b)".

Row 1153 - The instruction is revised to read, "Total joint auxiliary service boards, total of rows 1144, 1149, and 1151".

Row 1160 - The instruction is revised to read, "Operator Traffic Service Position Systems that are allocated pursuant to Section 36.123(e)(1) and directly assigned pursuant to Section 69.306(b)".

Row 1162 - The instruction is revised to read, "Remote trunking arrangements that are allocated pursuant to Section 36.123(e)(2) and directly assigned pursuant to Section 69.306(b)".

Row 1164 - The instruction is revised to read, "Remaining investment at the central control location that is allocated pursuant to Section 36.123(e)(3) and directly assigned pursuant to Section 69.306(b)".

Row 1166 - The instruction is revised to read, "Other Traffic Service Positions associated with common basic control units that are allocated pursuant to Section 36.123(b)(1)(iv) and directly assigned pursuant to Section 69.306(b)".

Row 1168 - The instruction is revised to read, "Total Traffic Service Positions, total of rows 1160, 1162, 1164, and 1166, including amounts that are directly assigned pursuant to Section 69.306(b)".

Row 1270 - The instruction is revised to read, "Total number of working loops used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a)".

Row 1450 - The instruction is revised to read, "Total number of working loops used to determine the amount of Category 1 C&WF pursuant to Section 36.154(a)".

Row 1473 - The instruction is revised to read, "Minutes-of-use that are used to allocate non-wideband exchange trunk Category 2 C&WF pursuant to Section 36.155".

Row 1485 - The instruction is revised to read, "Total Category 2 C&WF, total of rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305".

Row 1523 - The instruction is revised to read, "Minutes-of-use miles used to allocate message Category 4 C&WF pursuant to Section 36.157(a)(1)".

Row 1540 - The instruction is revised to read, "Total Telecommunications Plant, excluding amortizable assets, the total of rows 10, 12, 14, 16, 18, 20, 1000, 1410, 1440, and 1530".

Row 2001 - The instruction is revised to read, "Capital leases that are associated with General Support Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310(a)".

Section III.A.2.E. is revised to read, "Inventories and Cash Working Capital"

Section III.A.2.E.1. is revised to read, "Inventories"

Row 2220 - The instruction is revised to read, "Inventories that are associated with customer premises equipment and are directly assigned pursuant to Section 36.181(a)".

Row 2221 - The instruction is revised to read, "Other Inventories that are allocated pursuant to Sections 36.181(a) and 69.309".

Row 2222 - The instruction is revised to read, "C&WF investment used to allocate other Inventories pursuant to Section 36.181(a)".

Row 2223 - The instruction is revised to read, "Combined investment used to allocate Inventories pursuant to Section 69.309".

Row 2224 - The instruction is revised to read, "Total Inventories, total of rows 2220 and 2221".

Row 2230 - The instruction is revised to read, "Cash Working Capital that is directly assigned or allocated pursuant to Section 36.182(a) and is allocated pursuant to Section 69.309. See also, Section 65.820(d)."

Row 2240 - The instruction is revised to read, "Total Other Telecommunications Property, total of rows 22, 24, 26, 28, 93, 2150, 2160, 2203, 2210, 2224, and 2230".

Row 2260 - The instruction is revised to read, "Total Telecommunications Property, the total of rows 1540, 2240, and row 2250".

Row 3080 - The instruction is revised to read, "Total accumulated depreciation, total of rows 40, 3010, 3020, 3030, 3040, 3050, 3060, and 3070".

Row 3090 - The instruction is revised to read, "Accumulated amortization of capital leases associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3091 - The instruction is revised to read, "General Support Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3100 - The instruction is revised to read, "Accumulated amortization of capital leases associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3101 - The instruction is revised to read, "Switching Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3110 - The instruction is revised to read, "Accumulated amortization of capital leases associated with Operator Systems Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3111 - The instruction is revised to read, "Operator Systems investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3120 - The instruction is revised to read, "Accumulated amortization of capital leases associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3121 - The instruction is revised to read, "Transmission Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3130 - The instruction is revised to read, "Accumulated amortization of capital leases associated with Information Origination/Termination equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3131 - The instruction is revised to read, "Information Origination/Termination equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.401(f), 69.2(z), and 69.301(a)".

Row 3140 - The instruction is revised to read, "Accumulated amortization of capital leases associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3141 - The instruction is revised to read, "Cable and Wire Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.401(f)".

Row 3150 - The instruction is revised to read, "Total accumulated amortization of capital leases, total of rows 3090, 3100, 3110, 3120, 3130, and 3140. If amortization of capital leases is apportioned among the access elements based on Telecommunications Plant In Service, enter the amounts of accumulated amortization of capital leases, pursuant to Section 69.310(a), in this row."

Row 3160 - The instruction is revised to read, "Accumulated amortization of leasehold improvements associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3161 - The instruction is revised to read, "General Support Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3170 - The instruction is revised to read, "Accumulated amortization of leasehold improvements associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3171 - The instruction is revised to read, "Switching Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3180 - The instruction is revised to read, "Accumulated amortization of leasehold improvements associated with Operator Systems Equipment and which

accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3181 - The instruction is revised to read, "Operator Systems investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3190 - The instruction is revised to read, "Accumulated amortization of leasehold improvements associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3191 - The instruction is revised to read, "Transmission Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3200 - The instruction is revised to read, "Accumulated amortization of leasehold improvements associated with Information Origination/Termination Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3201 - The instruction is revised to read, "Information Origination/Termination investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3210 - The instruction is revised to read, "Accumulated amortization of leasehold improvements associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3211 - The instruction is revised to read, "Cable and Wire Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3220 - The instruction is revised to read, "Total accumulated amortization of leasehold improvements, total of rows 3160, 3170, 3180, 3190, 3200, and 3210. If amortization of leasehold improvements is apportioned among the access elements based on Telecommunications Plant In Service, enter the amounts of accumulated amortization of leasehold improvements, pursuant to Section 69.310(a), in this row."

Row 3240 - The instruction is revised to read, "Accumulated amortization of Intangible Assets that is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3241 - The instruction is revised to read, "Intangible Assets used to allocate associated accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3250 - The instruction is revised to read, "Other accumulated amortization that is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3251 - The instruction is revised to read, "Associated investment used to allocate other accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a)".

Row 3270 - The instruction is revised to read, "Total accumulated amortization, total of rows 42, 3230 and 3260".

Row 3340 - The instruction is revised to read, "Total Net Current Deferred Operating Income Taxes, total of rows 44, 3280, 3290, 3300, 3310, 3320, and 3330".

Row 3410 - The instruction is revised to read, "Total Net Noncurrent Deferred Operating Income Taxes, total of rows 46, 3350, 3360, 3370, 3380, 3390, and 3400".

Row 4000 - The instruction is revised to read, "Local private line revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.212(a)".

Row 4032 - The instruction is revised to read, "All Other Miscellaneous Revenues that are apportioned pursuant to Section 36.215(c)".

Row 4040 - The instruction is revised to read, "Uncollectible Revenues that are apportioned pursuant to Section 36.216(a), including amounts that are allocated pursuant to Part 69".

Row 4050 - The instruction is revised to read, "Total Revenues, the total of rows 4005, 4014, 4024, and 4033, including amounts that are allocated pursuant to Part 69, less row 4040".

Row 4090 - The instruction is revised to read, "Extraordinary items that are apportioned pursuant to Section 36.224(a)".

Row 4120 - The instruction is revised to read, "Total Operating Revenues less income effects of jurisdictional ratemaking differences, the net of rows 4050 and 4100".

Row 5074 - The instruction is revised to read, "Cable and Wire Facilities Expenses that are allocated pursuant to Sections 69.304, 69.305, and 69.401(c)".

Row 6160 - The instruction is revised to read, "Total amortization expenses of capital leases, total of rows 6100, 6110, 6120, 6130, 6140, and 6150. If amortization expenses of capital leases are apportioned among the access elements based on Telecommunications Plant In Service, enter the amounts of

amortization expenses of capital leases, pursuant to Section 69.310(a), in this row."

Row 6230 - The instruction is revised to read, "Total amortization expenses of leasehold improvements, total of rows 6170, 6180, 6190, 6200, 6210, and 6220. If amortization expenses of leasehold improvements are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of amortization expenses of leasehold improvements, pursuant to Section 69.310(a), on this row."

Row 7070 - The instruction is revised to read, "Classified directory expenses that are directly assigned pursuant to Sections 36.375(b)(1) and 69.405(a)".

Row 7074 - The instruction is revised to read, "Subscriber line minutes-of-use used to allocate the expense of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(3)".

Row 7240 - The instruction is revised to read, "Total current users used to determine the allocation factor of Other Billing and Collecting Expenses pursuant to Section 36.380(b).¹ This amount is equal to the total of rows 7241, 7242, 7243, 7244, and 7247."

Row 7241 - The instruction is revised to read, "Message toll users equal the number of current message toll telephone and telegram users (excluding semi-public when tolls are not amortized on the bill) used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b)".

Row 7242 - The instruction is revised to read, "Number of current private line service users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b)".

Row 7243 - The instruction is revised to read, "Number of current TWX users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b)".

Row 7244 - The instruction is revised to read, "Number of current exchange and semi-public telephone users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b)".

¹ For rows 7240 through 7260, these revisions are not effective until April 1, 1989. See Access Tariff Filing Schedules, Report and Order, 3 FCC Rcd 5495 (1988). Carriers must file according to the revisions for April 1, 1989 through December 31, 1989. For January 1, 1989 through March 31, 1989, carriers must attach a footnote containing these data as prescribed in the May 11, 1989 Access Report Order, DA 89-525.

Row 7245 is reserved

Row 7246 is reserved

Row 7247 - The instruction is revised to read, "Number of current directory advertising users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b)".

Row 7248 is reserved.

Row 7250 is reserved.

Row 7251 - The instruction is revised to read, "MTS expenses are Other Billing and Collecting Expenses allocated to message toll telephone and telegram use pursuant to Section 36.380(b)(1)".

Row 7252 - The instruction is revised to read, "MTS messages equal the number of non-affiliated company telegram message, state message toll telephone messages and interstate message toll messages used to apportion message toll telephone and telegram expenses between the operations pursuant to Section 36.380(b)(1)".

Row 7253 - The instruction is revised to read, "TWX expenses are Other Billing and Collecting Expenses allocated to TWX use pursuant to Section 36.380(b)(2)".

Row 7254 - The instruction is revised to read, "Number of TWX connections used to apportion TWX expenses between the operations pursuant to Section 36.380(b)(2)".

Row 7255 - The instruction is revised to read, "Exchange, semi-public telephone and directory advertising expenses are Other Billing and Collecting Expenses allocated to exchange, including semi-public, use and directory advertising use pursuant to Section 36.380(b)(3)".

Row 7256 - The instruction is revised to read, "Private line expenses are Other Billing and Collecting Expenses allocated to private line services use pursuant to Section 36.380(b)(4)".

Row 7257 - The instruction is revised to read, "Private line accounts equal the number of intrastate and interstate private line service accounts used to apportion private line services expenses pursuant to Section 36.380(b)(4)".

Row 7258 - The instruction is revised to read, "End user common line access billing expenses are Other Billing and Collecting Expenses assigned or apportioned to end user activity pursuant to Section 36.380(c)".

Row 7259 - The instruction is revised to read, "Total Other Billing and Collecting Expenses, the total of rows 7251, 7253, 7255, 7256 and 7258".

Row 7260 is reserved

Row 7351 - The instruction is revised to read, "Total Operating Expenses, the total of rows 84, 92, 5080, 6270, 7320, 7334, and row 7350. NOTE: Carriers must include amounts on rows 84 and 92".

Row 8000 - The instruction is revised to read, "State and local income taxes and local gross receipts taxes that are allocated pursuant to Sections 36.412(b) and 69.402(a)".

Row 8005 - The instruction is revised to read, "Total other state and local taxes that are allocated pursuant to Section 69.402(b). NOTE: Column (d) is the total of rows 8002 and 8003".

Row 8013 - The instruction is revised to read, "Internal Revenue Service income adjustment that is the difference between taxable income reported for Internal Revenue Service purposes and taxable income reported in accordance with Part 32."

Row 8020 - The instruction is revised to read, "Federal income tax that is allocated pursuant to Section 36.412(b). This amount is calculated by applying the applicable statutory federal income tax rate to the adjusted taxable income (basic local service revenue, plus network access revenue, long distance message revenue and miscellaneous revenues, less uncollectible revenue plus IRS income adjustment and FCC income adjustment less total operating expenses, total non-operating items excluding allowance for funds used during construction, total other taxes, and fixed charges) less investment tax credit amortization and FCC investment tax credit adjustment."

Row 8021 - The instruction is revised to read, "Approximate net taxable income used to allocate Federal Income Tax pursuant to Sections 36.412(b) and 69.402(a). This amount equals row 4120 plus rows 8013 and 8014 less rows 7351, 8007 and 8010."

Row 8040 - The instruction is revised to read, "Average net investment is calculated by dividing the sum of the average net investment for each month in the reporting period by the number of months in the reporting period".

Row 8041 - The instruction is revised to read, "Net Return, the net of rows 4120, 735 and 8030".

Row 8042 - The instruction is revised to read, "Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (row 8041 divided by row 8040)".

Row 8044 - The instruction is revised to read, "Net Return including FCC Refund, the total of rows 8041 and 8043".

Row 8045 - The instruction is revised to read, "Rate of Return including FCC Refund (in percent) is calculated by dividing Net Return including FCC Refund by Average Net Investment (row 8044 divided by row 8040)".

Row 9000 - The instruction is revised to read, "Carrier Common Line transitional support which is the amount received (positive amount) or disbursed (negative amount) pursuant to Section 69.612(b)".

Row 9001 - The instruction is revised to read, "Carrier Common Line long term support submitted to NECA pursuant to Section 69.612(a). This item is a negative amount."

Row 9002 - The instruction is revised to read, "Universal Service Fund expense allocation which is calculated pursuant to Sections 36.601-.641. Carriers with higher than average non-traffic-sensitive loop costs must report their interstate allocation, as reported to NECA for this reporting period in this row".

Row 9010 - The instruction is revised to read, "Total billable access lines in the study area include the following:

(1) the number of single line business customer premises terminations (CPTs) subject to the single line business interstate subscriber line charge, excluding company official, mobile radiotelephone and public telephone. CPTs are commonly referred to as 'main station equivalents' or 'billable units'. A CPT is a line termination at the customer premises, rather than at the central office; plus

(2) the number of residence lifeline CPTs for which the interstate subscriber line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission; plus

(3) the number of residence non-lifeline CPTs subject to the residence interstate subscriber line charge; plus

(4) the number of multiline business CPTs subject to the multiline business interstate subscriber line charge including, multiline semi-public lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines ordered after July 27, 1983; plus

(5) the number of Centrex CO and CTX CO-like lines in service or ordered as of July 27, 1983; plus

(6) the number of special access lines subject to a \$25 surcharge, including WATS lines, as appropriate, after June 1, 1986."

The specific changes to the column instructions are:

Column (i) - The description is revised to read, "Total Common Line - The total of columns (e) through (h), unless the row item is not apportioned among the common line subelements because of the aggregate carrier common line charge. In these instances, total common line will be the only field populated for common line and will not, therefore, equal the total of columns (e) through (h)."

Column (k) - The description is revised to read, "Equal Access - This amount includes only that portion of each row assigned to equal access pursuant to Part 36 of the Commission's Rules. This amount is directly assigned to Equal Access or is apportioned among the access elements pursuant to Part 69 of the Commission's Rules."